

The USF working group created the attached sample spreadsheets the companies would submit to the Telecommunications Department Staff for review prior to the annual October 1 certification. In addition to the Telecommunications Department Staff's review of the spreadsheets, periodic random audits of the spreadsheet information would be performed by the Accounting Department.

The spreadsheets in Attachment C and D provide documentation for a "test year" and for the "previous year". In other words, for the October 1, 2004 certification, the test year would be December 31, 2003 and the "previous year" would be the finalized USF filings from 2002.

The "test year" represents how the company would apply support to activity for both plant and expense items. This data should also correspond to the data submitted to the PSC in the Annual Report. If the data does not correspond to the PSC annual report submissions, the company should explain the discrepancies. The "previous year" data represents the USF information filed with the National Exchange Carriers Association.

Since competitive companies do not complete or maintain the type of information as required in Attachment C, they will be required to complete a form similar to that in Attachment D. This form applies to both wireline and wireless competitive companies that have been designated as an eligible telecommunications carrier and would also be submitted annually for Staff review and/or periodic audits.

The appropriate spreadsheet for the company, as well as, an affidavit executed by an officer of the Company, attesting that the federal high-cost support received by the Company has been (and will be) used only for the provision, maintenance and upgrading of facilities and services for which such support is intended shall be provided to the Telecommunications Department Staff no later than August 15 of each year for the October 1 certification date.